THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.1703 OF 2007

Dated 20-03-2007

Between:

KJA High School rep. By its Correspondent …Petitioner

And

The Anakapalle Municipality and another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.1703 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

The case of the petitioner-institution is that it is being run as a charitable institution and is not liable to pay any property tax to the first respondent-Municipality. It is further submitted that a representation was made by the petitioner, which was rejected by the first respondent. Counter has also been filed.

In this writ petition, notice dated 11-11-2006 has been challenged. Learned counsel for the respondents could not show us any order, which was passed by the first respondent on the representation of the petitioner. On the other hand, he submitted that the impugned notice was the order passed on the representation made by the petitioner. We have gone through the notice dated 11-11-2006. It is only a demand notice and it merely says

> *"It is informed that under Section 88(2) of Andhra Pradesh Municipality Act, 1965, Konatala Jagga Appalaswamy High School is not eligible for exemption of property tax."*

We do not find any reasons given in this notice to come to a conclusion that the petitioner-institution could not claim exemption

under Section 88(2) of the Andhra Pradesh Municipalities Act, 1965. Similar matter has already been considered by a Full Bench of this Court by its judgment dated 28-12-2006 in Writ Petition No.4214 of 2006 and batch. In this view of the matter, we allow the writ petition, quash the impugned notice and direct the respondents to consider the representation made by the petitioner in view of the law laid down by the Full Bench of this Court in its judgment dated 28-12-2006 in Writ Petition No.4214 of 2006 and batch. If the petitioner wants to make any fresh representation, it may do so within a period of two weeks from today. Thereafter, the respondents shall decide the representation of the petitioner. Before levying tax on the petitioner-institution, the authorities concerned should address to the question as to whether the petitioner-institution is a charitable institution or not. No order as to costs.

(Bilal Nazki,J)

Dated 20th March, 2007

(Nooty Ramamohana Rao,J)

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